IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR
&
THE HONOURABLE MR. JUSTICE K.M.JOSEPH

TUESDAY, THE 12TH SEPTEMBER 2006 / 21ST BHADRA 1928

ST.Rev..No. 281 of 2006()

TA.219/2005 of S.T.A.TRIBUNAL,ADDL.BENCH,PALAKKAD
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REVN. PETITIONER/APPELLANT/ASSESSEE

U.THILAKAN, S/O. LATE N.K.RAMAN,
MANAGING PARTNER, HOTEL PUSHPAK,
IMFL DEALER, KONDOTTI, KOZHIKODE.

BY ADV. SRI.S.VIDYASAGAR

RESPONDENTS: STATE / REVENUE
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1. STATE OF KERALA.

2. SALES-TAX APPELLATE TRIBUNAL,
ADDITIONAL BENCH, PALAKKAD.

BY G.P. SRI. V.V. ASOKAN

THIS SALES TAX REVISION HAVING BEEN FINALLY HEARD ON 12/09/2006, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR &
K.M.JOSEPH, JJ.

S.T.Rev. NO.281 OF 2006

Dated this the 12th day of September, 2006

JUDGMENT

Ramachandran Nair,J.

The question raised pertains to rejection of books of accounts and addition to the turnover sustained by the Tribunal. Since there was inspection and compounding, books of accounts were rightly rejected. So far as addition is concerned, we find the Tribunal has reduced the addition to 3 per cent inspite of 5 per cent sustained in first appeal. We do not find any ground to interfere with regard to addition also. ST Rev. is therefore rejected. However petitioner is granted reduction of 40% interest, if balance arrears with 60% interest is paid within two weeks from the date of receipt of a copy of this judgment.

(C.N.RAMACHANDRAN NAIR)
Judge

(K.M.JOSEPH)
Judge